

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
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Gangtok

Tuesday 28th February, 2023

No. 103

**GOVERNMENT OF SIKKIM
FINANCE DEPARTMENT, COMMERCIAL TAXES DIVISION
Head Office- Deorail, Gangtok**

No. GOS/CTD Div/2006-07/12-A2(79)/06

Dated: 27.02.2023

NOTIFICATION

In partial modification of notification no. 113/CTD/2014 dated 20-II-2014 issued under sub-section (1) of Section 5 of the Sikkim Sales Tax Act, 1983, the State Government is hereby pleased to prescribe under sub-section (2) of Section 5 of the Act, in the interest of the general public, the concessional rate of local sales tax mentioned under Column III on intra-state sale of class of goods specified under Column II in the Table below:-

Sl. No.	Class of goods	Rate of tax
I	II	III
1	Liquor of overseas brands imported from other countries	05 Paise per Rupee

This notification shall come into effect from the first day of 1st day of March 2023.

Commissioner of Commercial Taxes

